IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

| NICK SPAGNOLO, |) | CIV 14-00439 LEK-RLP |
|-----------------------------|---|----------------------|
| |) | |
| Plaintiff, |) | |
| |) | |
| VS. |) | |
| |) | |
| UNITED STATES INTERNAL |) | |
| REVENUE SERVICE, DIRECTOR |) | |
| PATRICIA J. DEMARO AND U.S. |) | |
| ATTORNEY'S OFFICE, ERIC |) | |
| HOLDER, U.S. ATTORNEY, |) | |
| |) | |
| Defendants. |) | |
| |) | |

ORDER ADOPTING MAGISTRATE JUDGE'S FINDINGS AND RECOMMENDATION

Findings and Recommendation having been filed and served on all parties on October 14, 2014, and no objections having been filed by any party,

IT IS HEREBY ORDERED AND ADJUDGED that, pursuant to Title 28, United States Code, Section 636(b)(1)(C) and Local Rule 74.2, the "Findings and Recommendation To Dismiss Motion For Writ Of Mandamus And Deny Application To Proceed Without Prepaying Fees" filed on October 14, 2014 (ECF No. [8]) are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

DATED AT HONOLULU, HAWAII, November 19, 2014.



/s/ Leslie E. Kobayashi Leslie E. Kobayashi United States District Judge

NICK SPAGNOLO VS. US INTERNAL REVENUE SERVICE, ET AL; CIVIL 14-00439 LEK; ORDER ADOPTING MAGISTRATE JUDGE'S FINDINGS AND RECOMMENDATION